

# HOUSE . . . . . No. 2391

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By Mr. Casey of Winchester, petition of Paul C. Casey relative to tax deductions for certain business expenses. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO TAX DEDUCTIONS FOR CERTAIN BUSINESS EXPENSES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Paragraph (1) of subsection (d) of section 2 of  
2 chapter 62 of the General Laws, as appearing in the 2002 Official  
3 Edition, is hereby amended by adding the following sub-  
4 paragraph:—

5 (O) The deduction allowed by section 179 of the Code, as it per-  
6 tains to any motor vehicle designed for use on public ways that is:  
7 (a) rated at more than 6,000 pounds, but not more than 14,000  
8 pounds gross vehicle weight; (b) designed to seat not more than 9  
9 passengers, including the driver; and (c) equipped with an open  
10 cargo area having an interior length of not less than 72 inches or  
11 does not have a covered box with an interior length of not less than  
12 72 inches that is separate from the passenger compartment; pro-  
13 vided, however, that this subparagraph shall not apply to any such  
14 vehicle that is used predominantly: (a) in the business of farming;  
15 (b) for the purpose of transporting employees or customers of a busi-  
16 ness that is engaged in the timber or wood-products industry or  
17 cargo or equipment-related to the timber or wood-products industry;  
18 or for the purpose of transporting employees or customers of a con-  
19 struction business or cargo or equipment used in construction. For  
20 purposes of this subparagraph, the term, “construction business,”  
21 shall not include real estate sales operations.

1 SECTION 2. Paragraph (4) of section 30 of chapter 63 of the  
2 General Laws, as appearing in the 2002 Official Edition, is hereby  
3 amended by adding the following clause:—

4 (v) The deduction allowed by section 179 of the Code, as it  
5 pertains to any motor vehicle designed for use on public ways that  
6 is: (a) rated at more than 6,000 pounds, but not more than 14,000  
7 pounds gross vehicle weight; (b) designed to seat not more than 9  
8 passengers, including the driver; and (c) equipped with an open  
9 cargo area having an interior length of not less than 72 inches or  
10 does not have a covered box with an interior length of not less  
11 than 72 inches that is separate from the passenger compartment;  
12 provided, however, that this subparagraph shall not apply to any  
13 such vehicle that is used predominantly: (a) in the business of  
14 farming; (b) for the purpose of transporting employees or cus-  
15 tomers of a business that is engaged in the timber or wood-prod-  
16 ucts industry or cargo or equipment-related to the timber or  
17 wood-products industry; or for the purpose of transporting  
18 employees or customers of a construction business or cargo or  
19 equipment used in construction. For purposes of this subpara-  
20 graph, the term, “construction business,” shall not include real  
21 estate sales operations.